

ASSESSOR EDUCATION, CONDUCT, & REPORT

Prior Law

A candidate for assessor or deputy assessor must have earned a high school diploma or its equivalent to sit for the examination offered by the Department of Revenue. An assessor may be removed by a majority vote of the conference board due to a finding of assessor misconduct, nonfeasance, malfeasance, or misfeasance in office. "Misconduct" was not defined under the Iowa Code for purposes of assessor misconduct. A taxpayer could appeal a property tax assessment on the grounds of fraud in the assessment, and the taxpayer was responsible for the taxpayer's own costs incurred for protesting and appealing the fraudulent property tax assessment.

New Provisions

2017 Iowa Acts House File 478 requires a candidate for assessor or deputy assessor to include evidence of successful completion of preliminary education requirements, as set forth in rule by the Director of Revenue, along with the application to sit for the examination. The candidate is still required to possess a high school diploma or its equivalent.

The Director of Revenue must prescribe by rule the preliminary education requirements for candidates for assessors and deputy assessors applying to take the exam. Candidates may be required to complete a course of study, which may include subjects covered by the exam and any other subjects or courses the Director deems relevant, including courses offered and standards established by the International Association of Assessing Officers.

An assessor may still be removed by a majority vote of the conference board due to a finding of assessor misconduct, nonfeasance, malfeasance, or misfeasance in office. "Misconduct" is now defined to include, but is not limited to, knowingly engaging in assessment methods, practices, or conduct that contravenes any applicable law, administrative rule, or order of any court or other government authority.

A taxpayer may protest a property tax assessment based on grounds of fraud or misconduct in the assessment. If the board of review, Property Assessment Appeal Board (PAAB), or district court finds fraud or misconduct in the assessment, the county shall pay the taxpayer's reasonable costs, including legal fees, appraisal fees, and witness fees, incurred in bringing the protest and any subsequent appeals.

The Department of Revenue must conduct a study on the current system of continuing education for assessors and deputy assessors. The Department must report the findings of that study to the legislature by December 15, 2017.

Sections Amended_____

Sections 3 and 4 of 2017 Iowa Acts House File 478 amend Section 441.5, Code 2017. Section 5 amends Section 441.9, Code 2017. Section 6 amends Section 441.10, Code 2017. Section 12 amends Section 441.37, Code 2017.

Effective Date_____

July 1, 2017, applying to assessment years beginning on or after January 1, 2018. The provision allowing the Director of Revenue to prescribe preliminary education requirements and the provision requiring candidates to include evidence of successful completion of preliminary education requirements apply beginning January 1, 2018, for the appointment of assessors and deputy assessors that are not reappointments occurring on or after that date.